

**STATE OF IOWA**  
**2017**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2017**

**CITY OF** WAUKON, IOWA  
**DUE: December 1, 2017**

**16200300600000**  
**CITY CLERK**  
**101 ALLAMAKEE ST**  
**WAUKON, IOWA 52172**

(Please correct any error in name, address, and ZIP Code)

**WHEN  
COMPLETED,  
PLEASE  
RETURN TO**  
**Mary Mosiman, CPA**  
**Office of Auditor of State**  
**Lucas State Office Building**  
**321 E. 12th Street, 2nd Floor**  
**Des Moines, IA 50319**

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,346,046		1,346,046	1,433,788
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	1,346,046		1,346,046	1,433,788
Delinquent property taxes	0		0	
TIF revenues	436,661		436,661	650,000
Other city taxes	574,301	0	574,301	755,079
Licenses and permits	16,964	0	16,964	11,265
Use of money and property	233,965	2,630	236,595	1,296,306
Intergovernmental	593,454	0	593,454	566,624
Charges for fees and service	631,704	916,557	1,548,261	1,668,384
Special assessments	55,339	0	55,339	0
Miscellaneous	462,938	3,733	466,671	6,500
Other financing sources	2,770,979	273,451	3,044,430	2,485,246
<b>Total revenues and other sources</b>	7,122,351	1,196,371	8,318,722	8,873,192
<b>Expenditures and Other Financing Uses</b>				
Public safety	700,408	0	700,408	789,028
Public works	748,496	0	748,496	849,209
Health and social services	0	0	0	3,000
Culture and recreation	950,781	0	950,781	1,022,429
Community and economic development	129,168	0	129,168	165,252
General government	339,876	0	339,876	463,084
Debt service	1,316,310	0	1,316,310	1,383,395
Capital projects	1,253,731	0	1,253,731	2,015,188
<b>Total governmental activities expenditures</b>	5,438,770	0	5,438,770	6,690,585
Business type activities	0	864,859	864,859	1,275,710
<b>Total ALL expenditures</b>	5,438,770	864,859	6,303,629	7,966,295
Other financing uses, including transfers out	895,980	523,450	1,419,430	860,246
<b>Total ALL expenditures/And other financing uses</b>	6,334,750	1,388,309	7,723,059	8,826,541
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	787,601	-191,938	595,663	46,651
Beginning fund balance July 1, 2016	2,868,022	1,793,761	4,661,783	5,257,449
Ending fund balance June 30, 2017	3,655,623	1,601,823	5,257,446	5,304,100

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 6,447,301	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 10,092,232

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted Oct 25, 2017	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Allen D. Lyon	Telephone →	Area Code 563	Number 568-3492 Extension
Signature of Mayor or other City official (Name and Title)			Date signed 11/7/2017

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017						CITY OF WAUKON						SELECT ONLY ONE			
Can't be both GAAP and NON-GAAP													<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Indicate by entering an X in the appropriate box on this sheet ONLY																
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A - TAXES											1				
2	Taxes levied on property	896,917	180,609		268,520			1,346,046			1,346,046	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	896,917	180,609		268,520	0		1,346,046		T01	1,346,046	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	896,917	180,609		268,520	0	0	1,346,046			1,346,046	6				
7	TIF revenues			436,661				436,661		T01	436,661	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	12,488	2,520		3,082			18,090		T15	18,090	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	132,459						132,459		T15	132,459	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax	4,991	1,006	87	1,213			7,297		T19	7,297	12				
13	Hotel/motel tax	22,464						22,464		T19	22,464	13				
14	Other local option taxes		393,991					393,991		T09	393,991	14				
15	TOTAL OTHER CITY TAXES	172,402	397,517	87	4,295	0	0	574,301	0		574,301	15				
16	Section B - LICENSES AND PERMITS	16,964						16,964		T29	16,964	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	28,764	1,289			2,290		32,343	2,630	U20	34,973	18				
19	Rents and royalties	87,332			109,200	9		196,541		U40	196,541	19				
20	Other miscellaneous use of money and property		5,000		81			5,081		U20	5,081	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	116,096	6,289	0	109,281	2,299	0	233,965	2,630		236,595	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants		14,370					14,370		B89	14,370	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	14,370	0	0	0	0	14,370	0		14,370	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WAUKON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		483,788					483,788		C46	483,788	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	6,991						6,991		C89	6,991	49
50	Iowa Department of Transportation		17,787					17,787		C89	17,787	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	6,991	501,575	0	0	0	0	508,566	0		508,566	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	56,776						56,776		D89	56,776	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service		13,742					13,742		D89	13,742	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	56,776	13,742	0	0	0	0	70,518	0		70,518	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	63,767	529,687	0	0	0	0	593,454	0		593,454	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	440,959	A91	440,959	73
74	Sewer							0	475,598	A8Ø	475,598	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	262,822						262,822		A81	262,822	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WAUKON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water	15,217						15,217		A80	15,217	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	1,825						1,825		A89	1,825	99				
100	Park, recreation, and cultural charges	73,652	278,078					351,730		A61	351,730	100				
101	Animal control charges	110						110		A89	110	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	353,626	278,078	0	0	0	0	631,704	916,557		1,548,261	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	914	54,425					55,339		U01	55,339	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions							0		U99	0	108				
109	Deposits and sales/fuel tax refunds	7,584						7,584	3,733	U99	11,317	109				
110	Sale of property and merchandise		6,848					6,848		U11	6,848	110				
111	Fines	5,201						5,201		U30	5,201	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Business Property Tax Credit	97,196	38,638	54,590	28,473			218,897			218,897	114				
115	Wellness/NICC Insurance Reimbursment	7,710						7,710			7,710	115				
116	Police Misc/Lib Misc/Refunds/CDBG Refund/TIF Payback	22,473	9,178			157,541		189,192			189,192	116				
117								0			0	117				
118	Donations		20,006			7,500		27,506			27,506	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	140,164	74,670	54,590	28,473	165,041	0	462,938	3,733		466,671	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WAUKON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General  (a)	Special revenue  (b)	TIF special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent  (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,760,850	1,521,275	491,338	410,569	167,340	0	4,351,372	922,920		5,274,292	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				518,450	1,106,550		1,625,000		NR	1,625,000	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	167,774	36,204			693,134		897,112	273,451		1,170,563	127				
128	Internal TIF loans and transfers in		45,000	202,551		1,316		248,867			248,867	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	167,774	81,204	202,551	518,450	1,801,000	0	2,770,979	273,451		3,044,430	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,928,624	1,602,479	693,889	929,019	1,968,340	0	7,122,351	1,196,371		8,318,722	132				
133												133				
134	Beginning fund balance July 1, 2016	605,862	1,552,300	106,530	11,125	592,205		2,868,022	1,793,761		4,661,783	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,534,486	3,154,779	800,419	940,144	2,560,545	0	9,990,373	2,990,132		12,980,505	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
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158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF WAUKON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	375,825	95,776					471,601		E62	471,601	2				
3	Purchase of land and equipment					10,795		10,795		G62	10,795	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation							0		E89	0	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	85,000						85,000		E24	85,000	13				
14	Purchase of land and equipment							0		G24	0	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation	25,603						25,603		E32	25,603	16				
17	Purchase of land and equipment					104,820		104,820		G32	104,820	17				
18	Building inspections — Current operation							0		E66	0	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation							0		E32	0	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation	2,589						2,589		E89	2,589	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	489,017	95,776		0	115,615	0	700,408			700,408	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WAUKON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	5,532	397,603					403,135		E44	403,135	42
43	Purchase of land and equipment					50,025		50,025		G44	50,025	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		73,612					73,612		E44	73,612	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	272						272		E01	272	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	214,605						214,605		E81	214,605	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	6,847						6,847		E89	6,847	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68	Storm Sewer Improvements							0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	227,256	471,215		0	50,025	0	748,496			748,496	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAUKON		<input type="checkbox"/> GAAP				<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
81	Section C — HEALTH AND SOCIAL SERVICES											81		
82	Welfare assistance — Current operation							0		E79	0	82		
83	Purchase of land and equipment							0		G79	0	83		
84	City hospital — Current operation							0		E36	0	84		
85	Purchase of land and equipment							0		G36	0	85		
86	Construction							0		F36	0	86		
87	Payments to private hospitals — Current operation							0		E36	0	87		
88	Health regulation and inspections — Current operation							0		E32	0	88		
89	Purchase of land and equipment							0		G32	0	89		
90	Construction							0		F32	0	90		
91	Water, air, and mosquito control — Current operation							0		E32	0	91		
92	Purchase of land and equipment							0		G32	0	92		
93	Construction							0		F32	0	93		
94	Community mental health — Current operation							0		E32	0	94		
95	Purchase of land and equipment							0		G32	0	95		
96	Construction							0		F32	0	96		
97	Other health and social services — Current operation							0		E79	0	97		
98	Purchase of land and equipment							0		G79	0	98		
99	Construction							0		F79	0	99		
100								0			0	100		
101								0			0	101		
102								0			0	102		
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103		
104												104		
105												105		
106												106		
107												107		
108												108		
109												109		
110												110		
111												111		
112												112		
113												113		
114												114		
115												115		
116												116		
117												117		
118												118		
119												119		
120												120		



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- ContinuedCITY OF WAUKON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	185,599	16,860					202,459		E52	202,459	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	100,200	4,557					104,757		E61	104,757	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction		118,960					118,960		F61	118,960	129
130	Recreation — Current operation	212,993	16,828					229,821		E61	229,821	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	5,000						5,000		E61	5,000	135
136	Other culture and recreation	654	289,130					289,784		E61	289,784	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	504,446	446,335		0	0	0	950,781			950,781	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	5,041						5,041		E89	5,041	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	51,552		58,726				110,278		E89	110,278	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		12,756					12,756		E50	12,756	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	1,093						1,093		E29	1,093	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	57,686	12,756	58,726	0	0	0	129,168			129,168	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued	CITY OF WAUKON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	47,251	1,112					48,363		E29	48,363	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	81,751	17,464					99,215		E23	99,215	162
163	Purchase of land and equipment					738		738		G23	738	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	30,366				33,961		64,327		E25	64,327	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	6,707						6,707		E31	6,707	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	119,196						119,196		E89	119,196	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174	Property Taxes					1,330		1,330			1,330	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	285,271	18,576	0	0	36,029	0	339,876			339,876	176
177	Section G — DEBT SERVICE							0			0	177
178	Wellness Center (Prin & Int)			246,623				246,623			246,623	178
179	Gundersen (Prin & Int)				109,200			109,200			109,200	179
180	Fire Station/Truck (Prin & Int)			88,293	22,233			110,526			110,526	180
181	9th St/Sports Field/Cap Imp-2011, 2015, 2016 (Prin & Int)			75,983	773,978			849,961			849,961	181
182	TOTAL DEBT SERVICE	0	0	410,899	905,411	0	0	1,316,310			1,316,310	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Streets		576,681					576,681			576,681	184
185	Bresnahan Land/Basin/Storm Sewer/Trenched Storm Sewer					596,935		596,935			596,935	185
186	West Side Development/Police Facility/	11,975				68,140		80,115			80,115	186
187	Subtotal Regular Capital Projects	11,975	576,681			0	665,075	0			1,253,731	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	11,975	576,681	0	0	665,075	0	1,253,731			1,253,731	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,575,651	1,621,339	469,625	905,411	866,744	0	5,438,770			5,438,770	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WAUKON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								465,829	E91	465,829	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								399,030	E80	399,030	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WAUKON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237				
238	Other business type — Current operation									E89	0	238				
239	Purchase of land and equipment									G89	0	239				
240	Construction									F89	0	240				
241												241				
242	Enterprise Debt Service										0	242				
243	Enterprise Capital Projects										0	243				
244	Enterprise TIF Capital Projects										0	244				
245	Internal service funds — <i>Specify</i>											245				
246											0	246				
247											0	247				
248											0	248				
249											0	249				
250											0	250				
251	TOTAL BUSINESS TYPE ACTIVITIES								864,859		864,859	251				
252												252				
253	TOTAL EXPENDITURES <i>(Sum of lines 194 and 251)</i>	1,575,651	1,621,339	469,625	905,411	866,744	0	5,438,770	864,859		6,303,629	253				
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254				
255	Regular transfers out	190,815	67,476			388,822		647,113	523,450		1,170,563	255				
256	Internal TIF loans/repayments and transfers out	45,000		46,326		157,541		248,867			248,867	256				
257								0			0	257				
258	TOTAL OTHER FINANCING USES	235,815	67,476	46,326	0	546,363	0	895,980	523,450		1,419,430	258				
259	TOTAL EXPENDITURES AND OTHER FINANCING USES <i>(Sum of lines 253 and 258)</i>	1,811,466	1,688,815	515,951	905,411	1,413,107	0	6,334,750	1,388,309		7,723,059	259				
260												260				
261	Ending fund balance June 30, 2017:											261				
262	Governmental:											262				
263	Nonspendable							0			0	263				
264	Restricted	86,476	1,445,718	284,468	34,733	126,466		1,977,861			1,977,861	264				
265	Committed	147,673				927,486		1,075,159			1,075,159	265				
266	Assigned		20,246			93,486		113,732			113,732	266				
267	Unassigned	488,871						488,871			488,871	267				
268	Total Governmental	723,020	1,465,964	284,468	34,733	1,147,438	0	3,655,623			3,655,623	268				
269	Proprietary								1,601,823		1,601,823	269				
270	Total ending fund balance June 30, 2017	723,020	1,465,964	284,468	34,733	1,147,438	0	3,655,623	1,601,823		5,257,446	270				
271	TOTAL REQUIREMENTS <i>(Sum of lines 259 and 270)</i>	2,534,486	3,154,779	800,419	940,144	2,560,545	0	9,990,373	2,990,132		12,980,505	271				
272												272				

Part III	<div>INTERGOVERNMENTAL EXPENDITURES<div>CITY OF WAUKON</div><div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i></div></div>																																																	
<table><tr><td>Purpose</td><td>Amount paid to other local governments</td><td>Purpose</td><td>Amount paid to State</td></tr><tr><td>Correction.....</td><td>M05 \$</td><td>Highways.....</td><td>L44 \$</td></tr><tr><td>Health.....</td><td>M32</td><td>All other.....</td><td>L89 \$</td></tr><tr><td>Highways.....</td><td>M44</td><td></td><td></td></tr><tr><td>Transit subsidies.....</td><td>M94</td><td></td><td></td></tr><tr><td>Libraries.....</td><td>M52</td><td></td><td></td></tr><tr><td>Police protection.....</td><td>M62</td><td></td><td></td></tr><tr><td>Sewerage.....</td><td>M80</td><td></td><td></td></tr><tr><td>Sanitation.....</td><td>M81</td><td></td><td></td></tr><tr><td>All other.....</td><td>M89 \$</td><td></td><td></td></tr></table>											Purpose	Amount paid to other local governments	Purpose	Amount paid to State	Correction.....	M05 \$	Highways.....	L44 \$	Health.....	M32	All other.....	L89 \$	Highways.....	M44			Transit subsidies.....	M94			Libraries.....	M52			Police protection.....	M62			Sewerage.....	M80			Sanitation.....	M81			All other.....	M89 \$		
Purpose	Amount paid to other local governments	Purpose	Amount paid to State																																															
Correction.....	M05 \$	Highways.....	L44 \$																																															
Health.....	M32	All other.....	L89 \$																																															
Highways.....	M44																																																	
Transit subsidies.....	M94																																																	
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Police protection.....	M62																																																	
Sewerage.....	M80																																																	
Sanitation.....	M81																																																	
All other.....	M89 \$																																																	
Part IV	<div>SALARIES AND WAGES<div>Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.</div></div>																																																	
										Amount - Omit cents																																								
Total salaries and wages paid.....										Z00 \$	1,219,600																																							
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																																	
A. Long-term debt																																																		
Purpose	Debt outstanding JULY 1, 2016 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year (h)																																										
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)																																											
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$																																										
2. Sewer utility	19U 0	29U	39U	49U	49U	49U	49U	189																																										
3. Electric utility	19U	29U	39U	49U	49U	49U		192																																										
4. Gas utility	19U	29U	39U	49U	49U	49U		193																																										
5. Transit-bus	19U	29U	39U	49U	49U	49U		194																																										
6. Industrial Revenue	19T	24T	34T		44T	44T		189																																										
7. Mortgage revenue	19T	24T	34T		44T	44T		189																																										
8. TIF revenue	19U 801,561	29U	39U 73,480	49U 728,081	49U	49U	49U	189 35,720																																										
9. WWC-2015	19U 2,485,000	29U	39U 235,000	49U 2,250,000	49U	49U	49U	189 40,913																																										
2011 Bond	19U	29U	39U	49U	49U	49U	49U	189																																										
10. Fire Truck	19U 1,415,000	29U	39U 125,000	49U 1,290,000	49U	49U	49U	189 42,828																																										
11. Fire Station -	19U 154,434	29U	39U 17,214	49U 137,220	49U	49U	49U	189 5,019																																										
12. FMSB	19U 56,000	29U	39U 7,000	49U 49,000	49U	49U	49U	189 1,820																																										
13. REC	19U 561,000	29U	39U 68,000	49U 493,000	49U	49U	49U	189 0																																										
2016 Bond	19U	29U	39U	49U	49U	49U	49U	189																																										
14. Total long-term debt	0 5,472,995	1,625,000	125,000 650,694	1,500,000 6,447,301	0	0	0	18,464 144,764																																										
B. Short-term debt																																																		
Outstanding as of JULY 1, 2016				61V \$	Amount - Omit cents																																													
				64V \$	0																																													
Outstanding as of JUNE 30, 2017																																																		
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS																																																	
Assessed Valuations by Levy Authority and County, AY2015/FY2017				Amount - Omit cents																																														
Actual valuation -- January 1, 2015				\$	201,844,643	x .05 = \$		10,092,232																																										
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017																																																	
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)																																									
	W01		W31		W61																																													
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	\$	34,733	\$	505,237					539,970																																									
	REMARKS									V98																																								